

CATAWBA COUNTY, NORTH CAROLINA
Solid Waste Management Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Non-GAAP)
For the Fiscal Year Ended June 30, 2005
With Comparative Actual Amounts For Fiscal Year Ended June 30, 2004

	2005			Actual Prior Year
	Budget	Actual	Over/Under	
REVENUES				
Operating revenues				
Charges for services				
Solid waste charges	\$ 5,129,720	\$ 5,611,808		
Methane recovery	548,000	517,913		
Other operating	24,166	25,185		
Total operating revenues	<u>5,701,886</u>	<u>6,154,906</u>	<u>453,020</u>	<u>6,164,825</u>
Nonoperating revenues				
Investment earnings	-	317,721		
Tire disposal tax	139,785	142,354		
White goods disposal tax	56,322	101,442		
Scrap tire grant	50,000	55,720		
Community development block grant	481,907	89,881		
Economic development grant	348,600	-		
Total nonoperating revenues	<u>1,076,614</u>	<u>707,118</u>	<u>(369,496)</u>	<u>335,382</u>
Total revenues	<u>6,778,500</u>	<u>6,862,024</u>	<u>83,524</u>	<u>6,500,207</u>
EXPENDITURES				
Solid Waste Management				
Administration				
Salaries & employee benefits	179,223	181,538		
Other operating	23,690	12,548		
Solid waste reserve	655,068	-		
	<u>857,981</u>	<u>194,086</u>	<u>663,895</u>	<u>158,344</u>
Recycling				
Other operating	42,490	37,344		
	<u>42,490</u>	<u>37,344</u>	<u>5,146</u>	<u>35,081</u>
Solid Waste Management Improvements				
Other operating	1,089,085	665,524		
	<u>1,089,085</u>	<u>665,524</u>	<u>423,561</u>	<u>276,542</u>
Solid Waste Code Enforcement				
Salaries & employee benefits	54,916	50,693		
Other operating	9,680	6,688		
	<u>64,596</u>	<u>57,381</u>	<u>7,215</u>	<u>23,779</u>
Sanitary Landfill				
Salaries & employee benefits	986,090	968,590		
Other operating	1,142,851	943,562		
	<u>2,128,941</u>	<u>1,912,152</u>	<u>216,789</u>	<u>1,776,359</u>
Convenience Centers				
Other operating	299,466	286,149		
	<u>299,466</u>	<u>286,149</u>	<u>13,317</u>	<u>285,883</u>
Household Hazardous Waste				
Salaries & employee benefits	23,714	19,064		

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	2005			Actual Prior Year
	Budget	Actual	Over/Under	
Other operating	55,300	48,062		
	79,014	67,126	11,888	56,777
Blackburn Landfill - Methane Recovery				
Salaries & employee benefits	105,583	102,669		
Other operating	611,350	432,362		
	716,933	535,031	181,902	463,818
Total operating expenditures	5,278,506	3,754,793	1,523,713	3,076,583
Capital outlay	4,943,805	2,189,011	2,754,794	3,669,931
Total expenditures	10,222,311	5,943,804	4,278,507	6,746,514
Excess of revenues over (under) expenditures	(3,443,811)	918,220	4,362,031	(246,307)
OTHER FINANCING SOURCES(USES)				
Transfer from General fund	692	692	-	
Fund balance appropriated	3,443,119	-	(3,443,119)	
Total other financing sources (uses)	3,443,811	692	(3,443,119)	-
Net change in fund balance	\$ -	\$ 918,912	\$ 918,912	\$ (246,307)

Reconciliation from budgetary basis (modified accrual) to full accrual:

Net change in fund balance	\$ 918,912
Reconciling items	
Capital outlay	2,189,011
Depreciation	(1,912,971)
(Increase) decrease in accrued landfill closure and postclosure care costs	(77,285)
(Increase) decrease in compensated absences	(10,156)
Total Reconciling items	188,599
Income before operating transfers (Exhibit 7) (full accrual)	\$ 1,107,511